

EXHIBIT B

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

BARRY R. BEKKEDAM,

Defendant.

CIVIL ACTION

NO. 2:14-cv-02488-NIQA

JURY TRIAL DEMANDED

PLAINTIFF'S INITIAL DISCLOSURES

Pursuant to Federal Rule of Civil Procedure 26(a), and the Court's Order dated July 9, 2014, plaintiff Securities and Exchange Commission (the "Commission"), by and through its undersigned counsel, hereby discloses to defendant Barry R. Bekkedam the initial disclosures required under Federal Rule of Civil Procedure 26(a)(1). The Commission makes these disclosures based upon the Commission's current view of the matter, based on the current state of discovery. The Commission reserves the right to supplement or to amend any or all of these disclosures at any time or from time to time.

- A. Set forth in Exhibit A, attached hereto, is the information required to be disclosed under Federal Rule of Civil Procedure 26(a)(1)(A)(i).
- B. Set forth in Exhibit B, attached hereto, is the information required to be disclosed under Federal Rule of Civil Procedure 26(a)(1)(A)(ii).
- C. The Commission is not seeking damages. The Commission is requesting that defendant Bekkedam pay disgorgement of his ill-gotten gains, together with prejudgment interest. The Commission also is requesting that defendant Bekkedam pay civil penalties pursuant to Section 20(d) of the Securities Act [15 U.S.C. § 77t(d)], Section 21(d)(3) of the Exchange Act [15 U.S.C. § 78u(d)(3)], and Section 209(e) of the Advisers Act [15 U.S.C. § 80b-9]. The Commission also seeks other relief in the complaint in this action.

D. The Commission is not aware of any insurance agreement under which an insurance business may be liable to satisfy all or part of a possible judgment in this action or to indemnify or reimburse for payments made to satisfy the judgment.

Dated: July 23, 2014


G. Jeffrey Boujoukos (PA Bar No. 67215)
Kelly L. Gibson (PA Bar No. 91753)
Christopher R. Kelly

Attorneys for Plaintiff:

SECURITIES AND EXCHANGE COMMISSION
Philadelphia Regional Office
One Penn Center
1617 JFK Blvd., Ste. 520
Philadelphia, PA 19103
Telephone: (215) 597-3100
Facsimile: (215) 597-2740
KellyCR@sec.gov

EXHIBIT A

The Commission anticipates that the following individuals are likely to have discoverable information that the Commission may use to support its claims in this action. The Commission reserves the right to supplement or to amend this disclosure at any time or from time to time.

1. Robert Bedwell
c/o Jane W. Moscowitz, Esq.
Moscowitz, & Moscowitz, P.A.
Sabadell Financial Center
1111 Brickell Avenue, Suite 2050
Miami, FL 33131
Telephone: (305) 379-8300
2. Barry R. Bekkedam
c/o Ellen C. Brotman, Esq.
Montgomery McCracken Walker & Rhoads LLP
123 South Broad Street
Avenue of the Arts
Philadelphia, PA 19109
Telephone: (215) 772-1500

c/o Jacob S. Frenkel, Esq.
Russell D. Duncan, Esq.
Shulman, Rogers, Gandal, Pordy & Ecker, P.A.
12505 Park Potomac Avenue, 6th Floor
Potomac, MD 20854
Telephone: (301) 230-5200
3. Diane Bekkedam
7320 SE Medalist Place
Hobe Sound, FL 33455
4. Gary Berkowitz
c/o Jane W. Moscowitz, Esq.
Moscowitz, & Moscowitz, P.A.
Sabadell Financial Center
1111 Brickell Avenue, Suite 2050
Miami, FL 33131
Telephone: (305) 379-8300
5. Christopher M. Boyle
542 Canterbury Road
Norristown, PA 19403

6. Jessica Brennan
412 Blythe Avenue
Drexel Hills, PA 19206
7. Matthew Canno
c/o Bret M. Binder, Esq.
Binder & Canno, LLC
803 W. Market Street
West Chester, PA 19382
Telephone: (484) 648-1814
8. Pat Clemens
c/o Jane A. Kanter, Esq.
Dechert LLP
1775 I Street, N.W.
Washington, DC 20006-2401
Telephone: (202) 261-3300
9. Barbara Cohen
2207 Windsor Circle
Broomall, PA 19008
Telephone: (215) 530-6227
10. Matthew J. Cohen
2207 Windsor Circle
Broomall, PA 19008
Telephone: (215) 530-6227
11. Alfonse D'Amato
101 Park Avenue, Suite 2506
New York, NY 10178
Telephone: (212) 883-5608
12. Edward DiMarcantonio
c/o Friedman, Schuman, Applebaum, Nemerooff & Kilkenny, P.C.
Two Penn Center
1500 JFK Boulevard, Suite 1030
Philadelphia, PA 19102
Telephone: 215-635-7200

13. William C. Dowd
c/o Peter D. Hardy, Esq.
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808
Telephone: (215) 587-1000
14. Andre Hakkak
c/o Jane A. Kanter, Esq.
Dechert LLP
1775 I Street, N.W.
Washington, DC 20006-2401
Telephone: (202) 261-3300
15. Kathleen Harbeson
2320 Saint Johns Road
Malvern, PA 19355
16. Brian Hartline
c/o Patrick Egan, Esq.
Fox Rothschild LLP
2000 Market Street, 20th Floor
Philadelphia, PA 19103-3222
Telephone: (215) 299-2000
17. Kim Hartline
c/o Jack L. Gruenstein, Esq.
Vaira & Riley, P.C.
1600 Market Street, Suite 2650
Philadelphia, PA 19103
Telephone: (215) 751-2700
18. Andrew Todd Howard
19. Patricia Kavka-Coogan
c/o Peter D. Hardy, Esq.
Post & Schell, P.C.
Four Penn Center
1600 John F. Kennedy Blvd.
Philadelphia, PA 19103-2808
Telephone: (215) 587-1000

20. Todd Kellerman
c/o Ronald A. Sarachan, Esq.
Drinker, Biddle & Reath, LLP
One Logan Square, Ste. 2000
Philadelphia, PA 19103-6996
Telephone: (215) 988-2700
21. Douglas Kloppenburg
22. Wendy L. Kore
1 Lawrence Road
Broomall, PA 19008
23. Dean Kretschmar
c/o Maxine K. Streeter, Esq.
633 South Federal Highway
Eighth Floor
Fort Lauderdale, FL 33301
Telephone: (954) 462-5500
24. Brian Leitstein
c/o Jane W. Moscowitz, Esq.
Moscowitz, & Moscowitz, P.A.
Sabadell Financial Center
1111 Brickell Avenue, Suite 2050
Miami, FL 33131
Telephone: (305) 379-8300
25. George G. Levin
100 Bay Colony Lane
Fort Lauderdale, FL 33308
Telephone: (954) 491-6180
26. Nancy Madison
908 Northwood Avenue
Cherry Hill, NJ 08002
27. Ken Masters
c/o Jane A. Kanter, Esq.
Dechert LLP
1775 I Street, N.W.
Washington, DC 20006-2401
Telephone: (202) 261-3300

28. Rob McCord
c/o Karen Keating Mara, Esq.
Keating Mara & Associates LLC
1200 Liberty Ridge Drive, Suite 210
Wayne, PA 19087
Telephone: (610) 710-1902

29. Hillary Musser
c/o Steven M. Coren, Esq.
Kaufman, Coren & Ress, P.C.
Two Commerce Square
Suite 3900
2001 Market Street
Philadelphia, PA 19103
Telephone: (215) 735 8700

30. Thomas J. Patterson
c/o Richard D. Linderman, Esq.
Jamie V. Ottaviano, Esq.
O'Donnell, Weiss & Mattei, P.C.
41 East High Street
Pottstown, PA 19464
Telephone: (610) 323-2800

31. Frank Preve
c/o Robert C. Josefsberg, Esq.
Ramon A. Rasco, Esq.
Podhurst Orseck, P.A.
City National Bank Bldg.
25 West Flagler Street, Suite 800
Miami, FL 33130
Telephone: (305) 358-2800

32. Scott Rothstein
c/o Marc S. Nurik, Esq.
Law Offices of Marc S. Nurik
1 East Broward Blvd., Ste. 700
Fort Lauderdale, FL 33301
Telephone: (954) 745-5849

33. Larry Rovin
c/o Anne C. Flannery, Esq.
Law Offices of Anne Flannery
1835 Market Street, Suite 2700
Philadelphia, PA 19103
Telephone: (215) 636-9002

34. Thomas A. Schirmer
c/o Richard A. Levan, Esq.
Susan M. Kennedy, Esq.
Wiggin and Dana LLP
Two Liberty Place
50 S. 16th Street, Suite 2925
Philadelphia, PA 19102
Telephone: (215) 988-8310
35. Michael Selverne
149 Treetops Lane
Asheville, NC 28803
36. Hal Smolinsky
216 E. Chelsea Circle
Newtown Square, PA 19073
37. Rosalyn Smolinsky
216 E. Chelsea Circle
Newtown Square, PA 19073
38. Irene Stay
c/o Brian Tannebaum, Esq.
Tannebaum Weiss, PL
150 West Flagler Street, PH
Miami, FL 33130
Telephone: (305) 374-7850
39. E. Chester Stokes, Jr.
4315 Pablo Oaks Court, STE 1
Jacksonville, FL 32224
Telephone: (904) 482-1120
40. Linda F. Stokes
4315 Pablo Oaks Court, STE 1
Jacksonville, FL 32224
Telephone: (904) 482-1120
41. David Swartz
c/o William A. DeStefano, Esq.
Stevens & Lee
1818 Market Street, 29th Floor
Philadelphia, PA 19103
Telephone: (215) 575-0100

42. Michael Szafranski
c/o Alex Arteaga-Gomez, Esq.
Scott A. Srebnick, P.A.
201 S. Biscayne Blvd., Suite 1380
Miami, FL 33131
Telephone: (305) 285-9019

43. John B. Thompson, II
1029 Plandome Road
Plandome, NY 11030
Telephone: (212) 980-4054

44. Debra Villegas, Register Number 91426-004
FCI-Coleman Medium
Federal Correctional Institution
846 NE 54th Terrace
Sumterville, FL 33521
Telephone: (352) 689-5000

45. Douglas Von Allmen
c/o Maxine K. Streeter, Esq.
633 South Federal Highway
Eighth Floor
Fort Lauderdale, FL 33301
Telephone: (954) 462-5500

46. Elizabeth Walsh
1119 Bon Air Road
Havertown, PA 19083-3212

47. Tim Wray
c/o Ronald A. Sarachan, Esq.
Drinker, Biddle & Reath, LLP
One Logan Square, Ste. 2000
Philadelphia, PA 19103-6996
Telephone: (215) 988-2700

48. Investors in the Banyon Income Fund, LP, including those individuals set forth in the Excel spreadsheet bearing Bates numbers Bllmr00000012-014.¹

¹ The last known contact information for certain of these individuals is as follows: William and Claire A. Annechini, Jr., 205 Clothier Road, Phoenixville, PA 19460; Marc H. Smith, c/o Richard A. Levan, Esq. and Susan M. Kennedy, Esq., Wiggin and Dana LLP, Two Liberty Place, 50 S. 16th Street, Suite 2925, Philadelphia, PA 19102, Telephone: (215) 988-8310; Cynthia A. and Thomas R. McClure, Judith E. Fellheimer, Esq., Fellheimer & Eichen LLP, 2 Liberty Place, 50 South 16th Street, Suite 3401, Philadelphia, PA 19102, Telephone: (215) 253-6633; and Steven J. and Laura F. Paley, c/o Maxine K. Streeter, Esq., 633 South Federal Highway, Eighth Floor, Fort Lauderdale, FL 33301, Telephone: (954) 462-5500.

EXHIBIT B

The following is a description by category of documents, electronically stored information, and/or tangible things in the possession, custody, or control of the Commission that is required to be disclosed pursuant to Federal Rule of Civil Procedure 26(a)(1)(A)(ii). Such documents, electronically stored information, and/or tangible things are located at the Commission's Philadelphia Regional Office, One Penn Center, 1617 JFK Blvd., Ste. 520, Philadelphia, PA 19103, the Commission's Miami Regional Office, 801 Brickell Avenue, Ste. 1800, Miami, FL 33131, and/or the Commission's Headquarters, 100 F Street, NE, Washington, DC 20549. The Commission reserves the right to supplement or to amend this disclosure at any time or from time to time.

1. Transcripts of testimony taken before officers of the Commission during its investigation of this matter.
2. Transcripts of testimony taken before officers of the Commission during its investigation of the matter In the Matter of Rothstein, Rosenfeldt and Adler, P.A.
3. Transcripts of testimony taken during the Commission's litigation of the case captioned SEC v. Levin, et al., Case No. 12-cv-21917-UU (S.D. Fl.).
4. Documents, electronically stored information, and/or tangible things provided to the Commission by defendant Barry R. Bekkedam.
5. Documents, electronically stored information, and/or tangible things provided to the Commission by persons or entities other than defendant Barry R. Bekkedam, which includes, but is not limited to:
 - a. Anchin, Block
 - b. Ballamor Capital Management
 - c. Banyon Income Fund
 - d. Berenfeld Spritzer Schecter & Sheer
 - e. Charles Schwab
 - f. Family Endowment Partners
 - g. Federal Bureau of Investigations
 - h. Federal Reserve Bank of New York
 - i. Federal Deposit Insurance Corporation
 - j. Internal Revenue Service
 - k. Kaufman, Coren & Ress
 - l. Douglas Kloppenburg
 - m. George G. Levin
 - n. Thomas McClure
 - o. Hillary Musser
 - p. Omni View Capital
 - q. Onyx Options Consultants Corp
 - r. Frank Preve
 - s. NOVA Bank

- t. Razorback Funding
- u. Stevens & Lee
- v. Michael Szafranski
- w. TD Bank
- x. UBS
- y. White Oak Global Advisors

CERTIFICATE OF SERVICE

I hereby certify, this twenty-third day of July, 2014, that I served a true and correct copy of the foregoing by first-class mail, postage prepaid, upon the following:

Ellen C. Brotman, Esq.
Montgomery McCracken Walker & Rhoads LLP
123 South Broad Street
Avenue of the Arts
Philadelphia, PA 19109

Russell D. Duncan, Esq.
Shulman, Rogers, Gandal, Pordy & Ecker, P.A.
12505 Park Potomac Avenue, 6th Floor
Potomac, MD 20854


Christopher R. Kelly